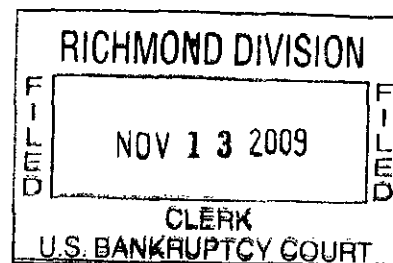


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and

Chris L. Dickerson, Esq.
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FLOM, LLP
155 North Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

Counsel to the Debtors and
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT FOR
THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)	Chapter 11
CIRCUIT CITY STORES, INC.,)	Case No. 08-35653 (KRH)
et al.,)	
Debtors)	Jointly Administered
)	

OBJECTION TO DISCHARGE

PLEASE TAKE NOTICE that the Village of Mt. Pleasant, 6126 Durand Avenue, Racine, Wisconsin 53406, objects to the discharge of the Personal Property Taxes levied upon the personal property of the Debtor for the Circuit City Stores, Inc. retail store located at 2710 and 2730 Green Bay Road, Racine, WI 53406, located in the Village of Mt. Pleasant, County of Racine, State of Wisconsin. That the amount due to the Village of Mt. Pleasant for Personal Property Taxes is the sum of \$5,553.90.

DESCRIPTION OF CLAIM

- (A) CAPTION SETTING FORTH NAME OF BANKRUPTCY COURT, NAME OF DEBTORS AND TITLE, ETC.

See above.

- (B) CLAIMANT'S NAME AND EXPLANATION OF THE AMOUNT OF CLAIM.

Village of Mt. Pleasant. Mt. Pleasant has properly taxed the personal property of the debtor pursuant to State law, and debtor has failed to pay the tax.

- (C) CONCISE STATEMENT IDENTIFYING CLAIM.

I am Juliet Edmands, Clerk/Treasurer of the Village of Mt. Pleasant, located at 6126 Durand Avenue, Racine, WI 53406. I confirm that the debtor was sent a Notice entitled "State of Wisconsin-Racine County-2008 Property Tax Bill in the amount of \$5,049.00 along with penalty interest in an amount of \$504.90 for a total Tax Statement (Personal Property) of \$5,553.90. See attached as Exhibit 1. The calculation worksheet is also attached as Exhibit 1. The taxes were properly totaled and incurred by the Circuit City Store located at 2710 and 2730 Green Bay Road, Racine, Wisconsin 53406.

- (D) COPY OF DOCUMENTATION SUPPORTING CLAIM.

See attached.

(E) DECLARATION OF PERSON WITH PERSONAL KNOWLEDGE OF THE RELEVANT FACTS THAT SUPPORT RESPONSE.

See attached Exhibit 2.

(F) CLAIMANT CONTACT INFORMATION.

Juliet Edmands
Village of Mt. Pleasant Clerk/Treasurer
6126 Durand Avenue
Racine, WI 53406
Phone: (262) 554-8750
Fax: (262) 554-6785

(G) DIFFERENT ADDRESS FOR "NOTICE ADDRESS"

N/A

ADDITIONAL INFORMATION:

Village Attorney John G. Shannon may facilitate a resolution of the Claim:

Attorney John G. Shannon
Dye, Foley, Krohn & Shannon, S.C.
PO Box 081518
Racine, WI 53408-1518
Phone: (262) 637-1260
Fax: (262) 637-1460

Dated this 12th day of November, 2009.

VILLAGE OF MT. PLEASANT

By: 

Julie Edmands, Clerk/Treasurer

Subscribed and sworn to before me
this 12th day of November, 2009.

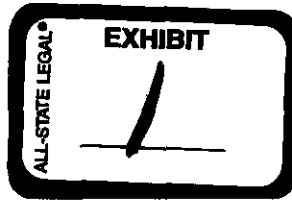

John G. Shannon, Notary Public, State of Wisconsin.
My commission is permanent.



STATE OF WISCONSIN -- RACINE COUNTY

*** 2008 PROPERTY TAX BILL ***

TREASURER, VILL OF MT PLEASANT
VILL MT PLEASANT %JOHNSON BANK
PO BOX 1126
KENOSHA WI 53141-1126



CIRCUIT CITY
PO BOX 42304 TAX DEPT
RICHMOND VA 23242-2304

VILLAGE OF MT PLEASANT

Tax Type : PERSONAL

CIRCUIT CITY

BILL # : 21322

PARCEL ID: 151 00-00-03-090-180

IMPORTANT:

(* Inform the Racine County Real Estate Description Office of any address changes *)
Correspondence should refer to tax number. See reverse side for important information. Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

Legal Description/Location of Property :

2730 GREEN BAY RD

2710 GREEN BAY RD

<p>Pay your VILLAGE OF MT PLEASANT FIRST INSTALL/FULL PAYMENT Real Estate & Personal Taxes with a credit card, call 1-800-2PAY-TAX or (1-800-272-9829) and enter the Jurisdiction Code 5859 when prompted. To pay property taxes by charge card or E-check we now use Official Payments. The charges are 2.75% for charge cards and \$2.75 per E-check.</p>					
ASSESSED VALUE LAND	ASSESSED VALUE IMPROVEMENTS	TOTAL ASSESSED VALUE	AVERAGE ASSMT RATIO.	NET ASSESSED VALUE RATE (Does NOT reflect Credits)	NET PROPERTY TAX
		310,561	.9750	16.25766 /M	5,049.00
ESTIMATED FAIR MARKET VALUE LAND	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS	TOTAL ESTIMATED FAIR MARKET VALUE	<input type="checkbox"/> Stars in this box means unpaid prior year taxes. Please contact County Treasurer	School taxes also reduced by school levy tax credit.	
		318,524		377.43	
TAXING JURISDICTION	2007 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT	2008 ESTIMATED STATE AIDS ALLOCATED TO TAX DISTRICT	2007 NET TAX	2008 NET TAX	% TAX CHANGE
STATE			56.82	54.05	-4.9
COUNTY	998,943	1,036,777	1,110.85	1,059.76	-4.6
VILLAGE	1,482,356	1,503,607	1,630.80	1,623.89	-4
UNIFIED SCHOOL	42,198,050	45,123,653	1,871.58	1,920.70	2.6
GATEWAY TECH VTA	482,678	480,117	400.91	390.60	-2.6
TOTALS	45,162,027	48,144,154	5,070.96	5,049.00	-4%
FIRST DOLLAR CREDIT			.00	.00	%
LOTTERY & GAMING CREDIT			5,070.96	5,049.00	-4%
NET TAX					

TOTAL DUE FOR FULL PAYMENT
PAY TO LOCAL TREASURER BY
JANUARY 31, 2009
» \$ 5,049.00
WARNING:
If not paid by due dates, installment option
is lost and total tax is delinquent subject to
interest and, if applicable, penalty.
Failure to pay on time. See reverse.

PAY 1ST INSTALLMENT OF : 5,049.00

BY JANUARY 31, 2009

Amount Enclosed : _____

TO LOCAL TREASURER

Make check Payable to :

TREASURER, VILL OF MT PLEASANT
VILL MT PLEASANT %JOHNSON BANK
PO BOX 1126
KENOSHA WI 53141-1126

PARCEL ID: 151 00-00-03-090-180

BILL # : 21322



Include This Stub With Your Payment

AND PAY 2ND INSTALLMENT OF : N/A

BY JULY 31,

Balance Due : _____

Make check Payable to :

TREASURER, VILL OF MT PLEASANT
VILL MT PLEASANT %JOHNSON BANK
PO BOX 1126
KENOSHA WI 53141-1126

PARCEL ID: 151 00-00-03-090-180

BILL # : 21322



Include This Stub With Your Payment

OR PAY FULL AMOUNT OF : 5,049.00

BY JANUARY 31, 2009

TO LOCAL TREASURER

Make check Payable to :

TREASURER, VILL OF MT PLEASANT
VILL MT PLEASANT %JOHNSON BANK
PO BOX 1126
KENOSHA WI 53141-1126

PARCEL ID: 151 00-00-03-090-180

BILL # : 21322



Include This Stub With Your Payment

DUE DATE

Mar 1, 2008

Completed Statement of Personal Property

Subject to Assessment January 1, 2008

2008

Who must file: Every person, firm or corporation as defined in section 70.35 WI Statutes, receiving from the assessor a return of personal property, must submit such return to the assessor on or before March 1. This return is confidential and is not available for public inspection.

Failure to file: If you fail to file, the assessor must estimate the value of your property using the best information available. In addition, you shall be denied any right of abatement by the board of review, under Section 70.35(4) WI Statutes.

Property owner (or in his/her charge as agent, consignee, or other representative capacity):

Circuit City
Sarah
PO Box 42304
Tax Dept.
Richmond, VA 23242-2304

Account number: 15100-00-03-090-180
Property address: 2710 Green Bay Rd, Unit C
Municipality: Village of Mount Pleasant
County: Racine

Business activity:

Status Change	<input type="checkbox"/> Business moved out of municipality (indicate new address on right)	New Owner	Name: _____
	<input type="checkbox"/> Business sold (indicate new owner & address to the right)		Address: _____
	<input type="checkbox"/> Business discontinued		City, ST, Zip: _____
	Date business status changed: _____		Phone: _____

Schedule A

Summary of Personal Property as of January 1, 2008

Schedule A is the summary of all taxable personal property from Schedules B through H. The total of the column titled 'Assessable Property' is your declaration of personal property subject to tax within this municipality. Do not write "SALY" for "Same as Last Year"; forms must be filled out completely. Note that Schedule D-1 (exempt computers, software, cash registers and single function fax machines) is excluded from the total assessable.

Property Description	Non-assessable Property	Assessable Property
Boats and other watercraft (Schedule B)		\$
Machinery, tools and patterns (Schedule C)		\$
Furniture, fixtures and office equipment (Schedule D)		\$ 293,193
Exempt computers, software, single function faxes & cash registers (Schedule D-1)	\$ 5,547	
Multifunction faxes, copiers, postage meters, phone systems, etc (Schedule D-2)		\$ 15,073
Improvements on leased land (Schedule E)		\$
Supplies (Schedule G)		\$ 1,184
Other personal property (Schedule H)		\$ 5,711
Total assessable (may not include all buildings on leased land if assessor has not determined value)		\$ 315,161

I hereby declare all information given is true and correct for all the personal property for which I am subject to assessment and which was owned by me or held in my possession on January 1, 2008.

Owner's name (please print) Sarah		Preparer's name (if other than owner) (please print)	
Owner's mailing address (if different than above) PO Box 42304, Tax Dept. Richmond, VA 23242-2304		Preparer's mailing address	
Owner's signature	Date signed	Preparer's signature	Date signed
Owner's phone number (804)486-4000	Owner's fax number	Preparer's phone number	Preparer's fax number

Return to: Edward Potter, Assessor 6126 Durand Ave Racine, WI 53406	If you have any questions about this form, please contact:
---------------------------------------------------------------------------	------------------------------------------------------------

Schedule B

Boats and Other Watercraft

Report boats and other watercraft not exempt. Use additional sheets if necessary. If the schedule is prefilled with information from last year, draw a line through any items disposed of prior to January 1, 2008. See tables of Composite Useful Lives and Conversion Factors at www.revenue.wi.gov/report/p.html#personal to determine the correct declared value or leave the declared value blank and we will look up the value for you.

Year Asset Acquired	Description of Asset	Cost When Acquired	Useful Life (Years)	Declared Value on Jan 1, 2008
Total declared value (enter here and on Schedule A)				

Schedule C

Machinery, Tools and Patterns

Report all machinery and shop equipment. Take the costs shown from your accounting records. Any variation from information contained in your income tax return must be explained by letter or schedule. Summarize all assets by the year the asset was acquired. Assets owned on January 1, 2007 should be summarized in column 2. Assets owned on January 1, 2008 should be summarized in column 4.

Year Asset Acquired	column 2 Total Original Installed Cost as of Jan 1, 2007 by Year Acquired	column 3 Additions, Disposals and Transfers During 2007 (Full Cost When Acquired)	col 2 + col 3 = column 4 Total Original Installed Cost as of Jan 1, 2008 by Year Acquired	column 5 Conversion Factor (10 year)	col 4 x col 5 Declared Value on Jan 1, 2008
2007	\$0			0.925	
2006				0.802	
2005				0.701	
2004				0.608	
2003				0.517	
2002				0.439	
2001				0.373	
2000				0.318	
1999				0.270	
1998				0.229	
Prior to '98				0.133	
Total declared value (enter here and on Schedule A)					

Schedule D

Furniture, Fixtures and Office Equipment

Report such assets as office, store and professional furniture, fixtures and equipment, business and professional libraries and other assets related to the sales and administration of your business. Original costs shown in columns 2 and 4 should include all costs of installation, freight, add-ons, and sales tax. Summarize all assets by the year the asset was acquired. Assets owned on January 1, 2007 should be summarized in column 2. Assets owned on January 1, 2008 should be summarized in column 4.

Year Asset Acquired	column 2 Total Original Installed Cost as of Jan 1, 2007 by Year Acquired	column 3 Additions, Disposals and Transfers During 2007 (Full Cost When Acquired)	col 2 + col 3 = column 4 Total Original Installed Cost as of Jan 1, 2008 by Year Acquired	column 5 Conversion Factor (10 year)	col 4 x col 5 Declared Value on Jan 1, 2008
2007	\$0	\$3,400	\$3,400	0.925	\$3,145
2006	\$9,505	-\$9,505	\$0	0.802	\$0
2005				0.701	
2004				0.608	
2003	\$63,391	\$0	\$63,391	0.517	\$32,773
2002	\$11,736	\$0	\$11,736	0.439	\$5,152
2001	\$191,207	\$0	\$191,207	0.373	\$71,320
2000	\$568,564	\$0	\$568,564	0.318	\$180,803
1999				0.270	
1998				0.229	
Prior to '98				0.133	
Total declared value (enter here and on Schedule A)					\$293,193

Schedule D-1

Exempt Computer Hardware, Software, Single Function Fax Machines, Cash Registers
Include Only Property that is Owned by You (Not Leased)

Report all owned mainframe computers, minicomputers, personal computers, networked personal computers, servers, terminals, monitors, disk drives, electronic peripheral equipment, tape drives, printers, basic operational programs, systems software, prewritten software, ATMs, single function fax machines and cash registers. **Do not report custom software.** Report leased computer hardware and software on Schedule F. Summarize all assets by the year the asset was acquired. Assets owned on January 1, 2007 should be summarized in column 2. Assets owned on January 1, 2008 should be summarized in column 4.

	column 2	column 3	col 2 + col 3 = column 4	column 5	col 4 x col 5
Year Asset Acquired	Total Original Installed Cost as of Jan 1, 2007 by Year Acquired	Additions, Disposals and Transfers During 2007 (Full Cost When Acquired)	Total Original Installed Cost as of Jan 1, 2008 by Year Acquired	Conversion Factor (4 year)	Declared Value on Jan 1, 2008
2007	\$0			0.813	
2006	\$3,618	-\$2,475	\$1,143	0.518	\$592
2005	\$5,790	\$0	\$5,790	0.333	\$1,928
2004	\$1,212	\$0	\$1,212	0.212	\$257
2003				0.133	
2002				0.083	
2001				0.052	
Prior to '01	\$86,560	\$0	\$86,560	0.032	\$2,770
Total declared value (enter here and on Schedule A)					\$5,547

Note: Per Section 70.36(1M) Any person, firm or corporation that fails to include information on property that is exempt under Section 70.11(39) on the report under Section 70.35 shall forfeit \$10 for every \$100 or major fraction thereof that is not reported.

Schedule D-2

Multifunction Fax Machines, Copiers, Postage Meters, Telephone Systems and Computerized Equipment

Report all multifunction fax machines, copiers, postage meters, telephone systems (PBXs) and equipment with embedded computerized components. Summarize all assets by the year the asset was acquired. Assets owned on January 1, 2007 should be summarized in column 2. Assets owned on January 1, 2008 should be summarized in column 4.

	column 2	column 3	col 2 + col 3 = column 4	column 5	col 4 x col 5
Year Asset Acquired	Total Original Installed Cost as of Jan 1, 2007 by Year Acquired	Additions, Disposals and Transfers During 2007 (Full Cost When Acquired)	Total Original Installed Cost as of Jan 1, 2008 by Year Acquired	Conversion Factor (6 year)	Declared Value on Jan 1, 2008
2007	\$0			0.875	
2006	\$7,619	\$0	\$7,619	0.669	\$5,097
2005	\$8,602	\$0	\$8,602	0.517	\$4,447
2004				0.395	
2003				0.296	
2002				0.223	
Prior to '02	\$47,257	\$0	\$47,257	0.117	\$5,529
Total declared value (enter here and on Schedule A)					\$15,073

Schedule E

Improvements on Leased Land

Report buildings, structures and other improvements which you own, but which are located on land that you do not own. They will be valued in the same manner as improvements located on land that is owned by you. Use additional sheets if necessary.

Year Asset Acquired	Description of Building	Property Address	Value on Jan 1, 2008 (Determined by Assessor)
Total declared value (enter here and on Schedule A)			

Schedule F

Leased Equipment (Property in Charge of But Not Owned)

Report all leased equipment such as business furniture, fixtures, equipment, machines, postage meters, tools, advertising devices and similar items loaned, leased, stored or otherwise held and not owned by you. Leased equipment is typically assessed to the lessor (leasing company) but you may have the equipment assessed to you (if your leasing contract requires it). To assess a piece of equipment to you, check the box in the last column and include the value on the correct schedule (as if it were not leased). Failure to report all leased equipment may trigger an audit to verify the accuracy of all information reported. Unlike all other schedules, the total value of all leased equipment is not reported on schedule A.

Name and Address of Leasing Company (Owner)	Lease Number	Type of Equipment	Year Installed	Full Value When Installed	Useful Life (Years)	Assess To Me
						<input type="checkbox"/> Yes*
						<input type="checkbox"/> Yes*

* To assess a piece of equipment to you, check this box and report the value of the the equipment on the correct schedule (as if it were not leased).

Schedule G

Supplies

Report your supplies inventory. Supplies include items which are expensed, not subject to resale, but are necessary in the conduct of business, or are consumed in the operations of providing customer services. Supplies are items such as those used for selling and advertising, office, shipping, medical, dental, janitorial and cleaning, and any other supplies in your possession on January 1, 2008.

Total supplies inventory on Jan 1, 2008. Do not itemize. Enter here and on Schedule A.	\$1,184
----------------------------------------------------------------------------------------	---------

Schedule H

All Other Personal Property, Leasehold Improvements, Signs, Billboards, Video Tapes, Logs and Forest Products, Other Improvements on Leased Land, Exempt Land, Forest Crop Land, or Managed Forest Land

Report all other leasehold improvements and other personal property not reported on a separate schedule. Leasehold improvements are any alterations, additions, or improvements, adding value, made by a tenant to leased or rented premises. Enter the total improvement cost in column 3. Also include other items of taxable personal property having a market value and not included in any of the other schedules. This schedule also includes logs and other forest products belonging to persons whose principal activity is not related to the buying, selling or manufacturing use of such property. Merchant's or manufacturing stock are exempt. Use additional sheets for specific categories of products, if necessary. Report improvements on leased land (exempt) and privately owned structures, billboards, or special taxed land. See tables of Composite Useful Lives and Conversion Factors at www.revenue.wi.gov/report/p.html#personal to determine the correct declared value or leave the declared value blank and we will look up the value for you. If the schedule is prefilled with information from last year, draw a line through any items disposed of prior to January 1, 2008. Use additional sheets if necessary.

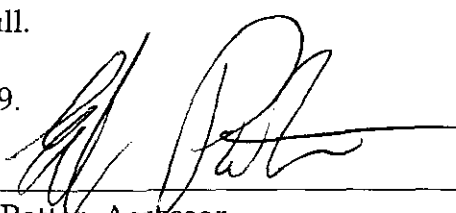
Year Asset Acquired	Description of Asset	Cost When Acquired	Useful Life (Years)	Declared Value on Jan 1, 2008
2006	Equipment Upgrade	\$7,121	10	\$5,711
Total declared value (enter here and on Schedule A)				\$5,711

DECLARATION OF VILLAGE ASSESSOR

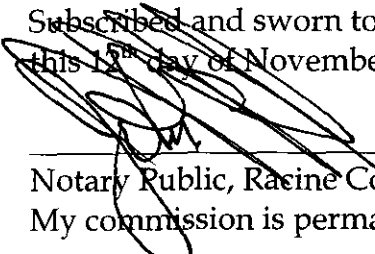
My name is Ed Potter. I am one of the Assessors of and for the Village of Mt. Pleasant. I have personal knowledge:

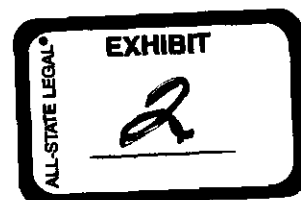
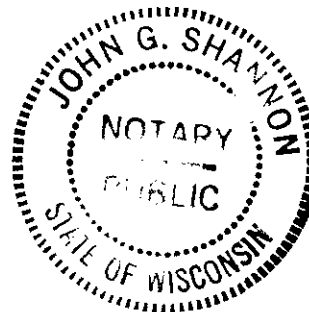
1. That Circuit City Store located at 2710 and 2730 So. Green Bay Road is located in the territorial limits of the Village of Mt. Pleasant, Racine County, State of Wisconsin;
2. That said Circuit City Store in question was at all times in 2008 subject to paying tax on its personal property located at said site;
3. That a proper assessment was prepared pursuant to State (Wisconsin) and local law for said Circuit City location and sent to Circuit City in the normal and property course (See Exhibit 1);
4. That the assessment was not objected to or contested by Circuit City in conformance with local and State laws;
5. That Circuit City has not paid the 2008 Personal Property Tax in the amount of \$5,049.00 inclusive of interest and penalties and that said amount is due and owing in full.

Dated this 12th day of November, 2009.


Ed Potter, Assessor
Village of Mt. Pleasant

Subscribed and sworn to before me
this 12th day of November, 2009.


Notary Public, Racine County, Wisconsin.
My commission is permanent.



DYE • FOLEY • KROHN • SHANNON, S.C.

ATTORNEYS AT LAW

John G. Shannon
Kenneth E. Rusch
Mark R. Hinkston

Telephone: (262) 637-1260
Facsimile: (262) 637-1460
Milwaukee Telephone: (414) 762-7290

Of counsel to the firm:
John W. Foley
Thomas C. Krohn

November 12, 2009

Via UPS/Overnight Mail
Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street-Room 4000
Richmond, VA 23219

CERTIFICATE OF SERVICE BY MAIL

The undersigned certifies that a true copy of the within was served by mail or by personal delivery upon all attorneys of record pursuant to Wis. a 801.14, this day of NOV, 20 09

UPS
OVERNIGHT

RE: Circuit City Stores, Inc. et al
Case No. 08-35653(KRH)/Objection to Discharge
Our Client: Village of Mt. Pleasant

Dear Clerk:

Enclosed herewith for filing in duplicate please find Objection to Discharge filed on behalf of Claimant, Village of Mt. Pleasant, Racine County, Wisconsin, relative to Personal Property Taxes due for the Circuit City Stores, Inc. retail store formerly located at 2710 and 2730 Green Bay Road, Racine, WI 53406.

By a copy hereof, we are providing a copy of this Objection to appearing counsel.

Please acknowledge receipt of this Objection by file stamping the copy enclosed and returning it in the envelope provided.

Very truly yours,

John G. Shannon

JGS:lkb

Enclosures

cc: Juliet Edmands, Village Clerk

Gregg M. Galardi and Ian S. Fredericks/Via UPS Overnight Mail

Dion W. Hayes and Douglas M. Foley/Via UPS Overnight Mail

Chris L. Dickerson/Via UPS Overnight Mail